



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Requesting comments on Forms W-2/W-3 Series

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service (IRS), as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Forms W-2, W-2c, W-2AS, W-2GU, W-2VI, W-3, W-3c, W-3PR, W-3cPR, and W-3SS.

DATES: Written comments should be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue N.W., Washington, DC 20224, or by email to pra.comments@irs.gov. Include “OMB Number 1545-0008” in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to Martha R. Brinson, at (202)317-5753, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue N.W., Washington, DC 20224, or through the Internet at Martha.R.Brinson@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: W-2 (Wage and Tax Statement), W-2c (Corrected Wage and Tax Statement), W-2AS (American Samoa Wage and Tax Statement), W-2GU (Guam Wage and Tax Statement), W-2VI (U.S. Virgin Islands Wage and Tax Statement), W-3 (Transmittal of Wage and Tax Statements), W-3c (Transmittal of Corrected Wage and Tax Statements), W-3PR (Informe de Comprobantes de Retención Transmittal of Withholding Statements), W-3c PR (Transmision de Comprobantes de Retención Corregidos, Transmittal of Corrected Wage and Tax Statements), and W-3SS (Transmittal of Wage and Tax Statements).

OMB Number: 1545-0008.

Form Numbers: W-2, W-2c, W-2AS, W-2GU, W-2VI, W-3, W-3PR, W-3c, W-3cPR, and W-3SS.

Abstract: Employers report income and withholding information on Form W-2. Individuals use Form W-2 to prepare their income tax returns. Forms W-2AS, W-2GU and W-2VI are variations of Form W-2 for use in U.S. possessions. The Form W-3 series is used to transmit W-2 series forms to the Social Security Administration. Forms W-2c, W-3c and W-3cPR are used to correct previously filed Forms W-2, W-3, and W-3PR.

Current Actions: There are no material changes in the paperwork burden previously approved by OMB. However, the estimated number of responses has increase based on the number of taxpayers filing the forms.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations and individuals, or households, not-for-profit institutions, farms, and Federal, state local or tribal governments.

Estimated Number of Respondents: 301,441,008.

Estimated Time per Respondent: varies.

Estimated Total Annual Burden Hours: 150,594,103.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

REQUEST FOR COMMENTS: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. Comments will be of public record. Comments are invited on: (a) whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information has practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on or other forms of

information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: April 26, 2023.

Martha R. Brinson,

Tax Analyst.

[FR Doc. 2023-09273 Filed: 5/1/2023 8:45 am; Publication Date: 5/2/2023]